

LAND AND CHEMICALS DIVISION

Type of Document: Pre - Filing Notice

Name of Document: Canton Drop Forge OHD004465142

	<u>NAMES</u>	<u>DATE</u>
AUTHOR:	<u>Brian Kennedy</u>	<u>5/6/2014</u>
SECTION APA:	_____	_____
SECTION CHIEF:	<u>Julie Morris</u> <i>via email</i>	<u>5/6/2014</u>
BRANCH APA:	<u>Gaye Curington</u> <i>via email</i>	<u>5/6/2014</u>
BRANCH CHIEF:	<u>[Signature]</u>	<u>5/8/2014</u>
DIVISION APA:	<u>[Signature] RA</u>	<u>5/8/2014</u>
DIVISION DIRECTOR:	_____	_____
OTHERS:	<u>Eaton Weiler, ORC</u> <i>concurrence attached</i>	<u>5/6/2014</u>
DRA:	_____	_____
RA:	_____	_____

RETURN TO: 08126

PHONE: 3-4383

COMMENTS:

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Mr. Brad Ahbe/ President
Canton Drop Forge, Inc.
4575 Southway Street Southwest
Canton, Ohio 44706

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X Sarah Hany ☐ Agent ☒ Addressee

B. Received by (Printed Name)

Sarah Holderfull

C. Date of Delivery

5/12/14

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☒ No

Mail

☐ Express Mail

d

☐ Return Receipt for Merchandise

☐ Insured Mail

☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

2. Article Number

(Transfer from service label)

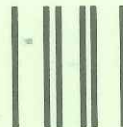
7009 1680 0000 7663 6537

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

UNITED STATES POSTAL SERVICE



First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4 in this box •

Brian Kennedy
U.S EPA / Region 5 / LR-8J
77 W. Jackson Blvd
Chicago, IL 60604

RECEIVED
DIVISION FRONT OFFICE

MAY 16 2014

LAND AND CHEMICALS DIVISION
U.S. EPA REGION 5

4360899



REGION 5 CONCURRENCE SHEET (ORC)

SUBJECT: CDF Prefiling Letter (CANTON DROP FORGE OH D004465142)

SF Site Charging "Account String." (SF Account String): 20[11] T 05D 302EC7C _____

Fill in blanks with the 4 digit Superfund Site ID # + the 2 letter action Code and the 2 digit OU code, if applicable

CONTROL NO. (if applicable): _____

Originator (Eaton Weiler)) egw Date 01/09/14 5/6/14
 Section Chief (CATHN)) [Signature] Date 5/6/2014
 Branch Chief : please check statute
 COHEN [→CAA]
 KYTE [→ CERCLA, →CAA112(r), →CWA311]
 LUPTON [→CWA, →SDWA, →GLLA]
 NELSON [→RCRA, →TSCA, →FIFRA, →EPCRA-313] _____ Date _____

Deputy Regional Counsel (Frey)) _____ Date _____
 Regional Counsel (Kaplan)) _____ Date _____

(Please indicate name of appropriate Division(s) where concurrent signoff is required.)

NAME OF DIVISION ICD
 Assigned Staff Person (Patricia Kennedy)) Bk Date 5/6/2014
 Division Director Section Chief (Julie Morris)) via email Date "
 Other Branch APA (Gaye Cunniff)) via email Date "

NAME OF DIVISION _____
 Assigned Staff Person () _____ Date _____
 Division Director () _____ Date _____
 Other () _____ Date _____

OFFICE OF THE REGIONAL ADMINISTRATOR

Deputy Regional Administrator (Mathur)) _____ Date _____
 Regional Administrator (Hedman)) _____ Date _____
 Other (if applicable) () _____ Date _____
 Other (if applicable) () _____ Date _____

A White House Executive Memorandum dated June 1, 1998, mandates that ".....The Federal Government's writing must be in plain language." This requirement became effective January 1, 1999. Originator and first level supervisor are responsible for assuring that documents are in plain language. All other reviewers should consider plain language in their reviews. (See plain language checklist of reverse side of this sheet.)

COMMENTS: _____

RETURN TO: _____

Plain Language Checklist

Write in the active voice. When you use the active voice, the subject of the sentence acts: "EPA issued the permit to X." When you use the passive voice, the subject of the sentence is acted upon: "The permit was issued to X." If you can ask "By whom?" or "By what?" after the verb, the verb is in the passive voice. A passive verb has a form of the verb "to be" (am, is, are, was, were, be, being, been) plus a main verb usually ending in "en" or "ed."

Use action verbs. Use base verbs instead of nouns derived from verbs.

Don't Say	Say	Don't Say	Say
is applicable to to	applies	make payment	pay
give consideration to	consider	take action	act

Use personal pronouns to represent the reader and to refer to EPA. For example, "The United States Environmental Protection Agency (EPA, we) is issuing an order to X (you, your). We are offering you..."

Write short sentences to aid comprehension. Put one main thought in most sentences. Divide a long sentence into two or three short sentences. Remove all unnecessary words. If there are several conditions or subordinate provisions, make a list.

Omit surplus words and redundancies. Question the need for each and every word.

Don't Say	Say	Redundancies
for the period of	for	true and correct
in order to	to	cease and desist
in the event that	if	order and direct

Place words carefully to reduce ambiguity. Keep subjects and objects close to verbs. Put modifying phrases and words such as "only" and "always" next to the word they modify.

She only said that he hired her." She said that only he hired her. She said that he hired only her.

Be consistent. Don't use different words to refer to the same thing (car, vehicle, automobile).

Limit your use of abbreviations and capital letters. Use abbreviations only to refer to terms that are central to the document. Do not abbreviate terms that you only use a few times. Use capital letters to begin sentences and proper names



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

MAY 08 2014

REPLY TO THE ATTENTION OF:

CERTIFIED MAIL 7009 1680 0000 7663 6537
RETURN RECEIPT REQUESTED

Mr. Brad Ahbe
President
Canton Drop Forge, Inc.
4575 Southway Street Southwest
Canton, Ohio 44706

Re: Notice of Intent to File Civil Administrative Complaint against
Canton Drop Forge, Inc.
EPA ID #: OHD004465142

Dear Mr. Ahbe:

The U.S. Environmental Protection Agency plans to file a civil complaint against Canton Drop Forge, Inc. ("CDF" or "you") for civil penalties, compliance, and other appropriate relief. EPA is providing this notice pursuant to Section 3008 of the Resource Conservation and Recovery Act (RCRA), 42 U.S.C. § 6928. This letter also informs you that EPA deems CDF to be a Significant Non-Complier under RCRA.

The civil complaint will allege that CDF is in violation of the requirements of RCRA, Subtitle C, "Hazardous Waste Management," and its implementing regulations. The complaint will allege that CDF manages and stores used oil in two surface impoundments (Ponds No. 1 and 2), without a hazardous waste operating permit or meeting the minimum standards for the acceptable management of hazardous waste, and releases used oil into the environment. The statutory and regulatory violations are more fully explained in the enclosed Notice of Violation previously issued to you on January 22, 2013, and in subsequent letters dated June 17, 2013 and July 25, 2013.

In the complaint, EPA plans to pursue a penalty in the amount of \$501,600. This amount is based on an assessment of currently available information, and is therefore subject to an upward or downward departure upon assessment of new information. This letter is not a demand to pay a penalty. EPA will not ask CDF to pay a penalty until the complaint or a final order is filed.

Before filing the complaint or a final order, we are giving CDF the opportunity to present any information that you believe we should consider. Relevant information might include evidence that CDF did not violate the law; evidence that CDF relied on compliance assistance from EPA

or a state agency; or financial data bearing on CDF's ability to pay a penalty. EPA may use any information you submit in support of an administrative, civil, or criminal action.

If you believe that CDF will be unable to pay a \$501,600 penalty because of financial reasons, please send us certified, complete financial statements including balance sheets, income statements and all notes to the financial statements, and CDF's signed income tax returns with all schedules and amendments, for the past three years. Also, please complete the enclosed Form 4506-T (<http://www.irs.gov/pub/irs-pdf/f4506t.pdf>) authorizing the Internal Revenue Service to release transcripts of your tax returns for the past three years.

Also, as part of a settlement, you may voluntarily propose to undertake an environmentally beneficial project related to the violations in exchange for mitigation of the penalty. A Supplemental Environmental Project (SEP) furthers EPA's goal of protecting and enhancing public health and the environment. See this EPA web link for information on SEPs: <http://www.epa.gov/enforcement/sep.html>.

CDF may assert a claim of business confidentiality under 40 C.F.R. Part 2, Subpart B, for any portion of the information you submit to us. Information subject to a business confidentiality claim is available to the public only to the extent allowed by 40 C.F.R. Part 2, Subpart B. If you fail to assert a business confidentiality claim, EPA may make all submitted information available, without further notice, to any member of the public who requests it.

Within 21 calendar days after you receive this letter, please send any written response to:

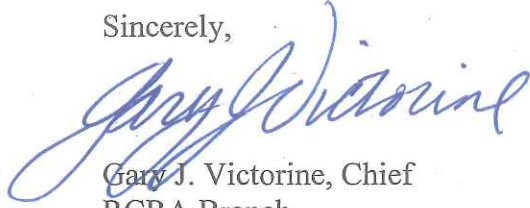
Brian Kennedy
U.S. Environmental Protection Agency
Region 5 (LR-8J)
77 West Jackson Boulevard
Chicago, Illinois 60604

If you want to confer with us, you should contact Brian Kennedy, of the RCRA Branch, in writing within 10 calendar days after you receive this letter. After the conference (or after you have submitted a written reply if we do not have a conference), we may give you the opportunity to engage in settlement negotiations before we file the complaint. If pre-filing settlement negotiations commence and are successful, a settlement agreement can be filed under EPA regulations at 40 C.F.R. § 22.13(b).

If you do not respond to this letter, EPA may file a complaint without further notice against CDF as authorized under Section 3008(a) of RCRA, 42 U.S.C. § 6928(a). If you have any questions, please contact Eaton Weiler, Assistant Regional Counsel, at (312) 886-6041.

Thank you for your prompt attention to this matter.

Sincerely,



Gary J. Victorine, Chief
RCRA Branch

Enclosures

cc: Natalie Oryshkewych, OEPA
(natalie.oryshkewych@epa.state.oh.us)

Bruce McCoy, OEPA
(bruce.mccoy@epa.state.oh.us)



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

JAN 22 2013

REPLY TO THE ATTENTION OF:

LR-8J

CERTIFIED MAIL 7009 1680 0000 7669 2533
RETURN RECEIPT REQUESTED

Mr. Brad Ahbe
President
Canton Drop Forge Inc.
4575 Southway Street Southwest
Canton, Ohio 44706

Re: Notice of Violation
Compliance Evaluation Inspection
EPA ID #: OHD004465142

Dear Mr. Ahbe:

On August 6-8, 2012, representatives of the U.S. Environmental Protection Agency inspected Canton Drop Forge Inc.'s facility ("CDF" or "facility") located in Canton, Ohio. The purpose of the inspection was to evaluate CDF's compliance with certain provisions of the Resource Conservation and Recovery Act (RCRA), 42 U.S.C. § 6901 et seq., and its implementing regulations; specifically, the regulations governing the generation, treatment, storage, and disposal of hazardous waste and used oil. We have enclosed a copy of the inspection report and checklists for your reference.

Based on the observations of the inspector, information provided by CDF personnel, and a review of records, EPA finds that CDF is in violation of the requirements of the Used Oil Management Standards set forth in the Ohio Administrative Code (OAC) and the United States Code of Federal Regulations (CFR). Specifically, EPA finds that Canton Drop Forge failed to meet the requirements of a used oil generator, and has violated the following regulations:

1. Under the Used Oil Management Standards, containers and aboveground tanks used to store used oil at generator facilities must be labeled or marked clearly with the words "Used Oil." See OAC 3745-279-22(C)(1) [40 CFR § 279.22(c)(1)].

At the time of inspection, a tank collecting used oil from the Pond 2 rope skimmer and a tank acting as an oil/water separator south of Forge Shop Building C were not labeled or marked with the words "Used Oil." CDF, therefore, violated the aforementioned requirement of the Used Oil Management Standards. During the inspection, however,

CDF labeled or marked both tanks with the words "Used Oil." Thus, no further action is necessary to comply with this requirement at this time for these tanks.

2. Under the Used Oil Management Standards, used oil generators are prohibited from storing used oil in a surface impoundment, unless such unit is subject to OAC 3745-54 to 3745-57 and 3745-205 [40 CFR § 264 Subpart A-N and DD] or Chapters 3745-65 to 3745-69 and 3745-256 [40 CFR § 265 Subparts A-N and DD], and OAC 3745-270. See OAC 3745-279-22(A) [40 CFR § 279.22(a)].

Similarly, the Used Oil Management Standards prohibit managing used oil in a surface impoundment, unless such unit is subject to OAC 3745-54 to 3745-57 and 3745-205 [40 CFR § 264 Subpart A-N and DD] or OAC 3745-65 to 3745-69 and 3745-256 [40 CFR § 265 Subparts A-N and DD], and Chapter 3745-270. See OAC 3745-279-22(A) [40 CFR § 279.22(a)]. See OAC 3745-279-12(A) [40 CFR § 279.12(a)].

In other words, a used oil generator is prohibited from storing or managing used oil in a surface impoundment, unless, *inter alia*, it is operating the under a hazardous waste permit or is under interim status.

CDF manages and stores used oil in two surface impoundments, designated Ponds 1 and 2. CDF operates an oil/water separator south of Forge Shop Building C that receives wastewater containing used oil generated by the facility's forging operations. The separator removes and collects a portion of the used oil for offsite shipment. CDF then conveys the wastewater from the separator to Pond 2 and, during overflows, to Pond 1. At the time of inspection, both Ponds 1 and 2 contained layers of used oil floating on their surfaces and had used oil along their banks.

At the time of inspection, neither Pond 1 nor Pond 2 were operating under a hazardous waste permit or under interim status. CDF, therefore, is in violation of the aforementioned requirements of the Used Oil Management Standards by storing and managing used oil in the surface impoundments designated Pond 1 and 2.

3. A person who generates a waste must determine if that waste constitutes a hazardous waste. See OAC 3745-52-11 [40 CFR § 262.11]. The definition of "waste" includes, *inter alia*, any material that is accumulated, stored, or treated (but not recycled) before or in lieu of being abandoned by being disposed of, burned, or incinerated. See OAC 3745-51-02(B)(3) [40 CFR § 261.2(b)(3)].

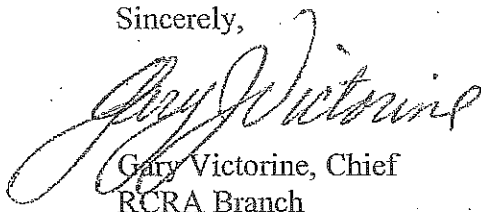
CDF generates waste on the bottom and sides of Ponds 1 and 2, resulting from the storage and management of used oil/wastewater in Ponds 1 and 2, by the mechanisms of precipitation, adsorption, accumulation, and/or concentration.

At the time of the inspection, CDF had not determined whether the waste on the bottom and sides of Pond 1 and 2 constituted hazardous waste. CDF, therefore, violated the above-mentioned hazardous waste determination requirement.

Under Section 3008(a) of RCRA, EPA may issue an order assessing a civil penalty for any past or current violation requiring compliance immediately or within a specified time period. Although this letter is not such an order, we request that you submit a response in writing to this office no later than thirty (30) days after receipt of this letter documenting the actions, if any, which have been taken since the inspection to establish compliance with the above conditions and requirements.

You should submit your response to Brian Kennedy, United States Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, LR-8J, Chicago, Illinois 60604. If you have any questions regarding this letter, please contact Mr. Kennedy, of my staff, at (312) 353-4383.

Sincerely,

A handwritten signature in cursive script, appearing to read "Gary Victorine".

Gary Victorine, Chief
RCRA Branch

Enclosures

cc: Natalie Oryshkewych, OEPA – Northeast District Office
(natalie.oryshkewych@epa.state.oh.us)

Kevin Palombo, OEPA – Northeast District Office
(kevin.palombo@epa.state.oh.us)

Sue Watkins, OEPA – Central District Office
(sue.watkins@epa.state.oh.us)

Request for Transcript of Tax Return

OMB No. 1545-1872

► Request may be rejected if the form is incomplete or illegible.

Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Return or Account Transcript" or call 1-800-908-9946. If you need a copy of your return, use Form 4506, Request for Copy of Tax Return. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

Caution. If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

6 **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ►

a **Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☐

b **Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days ☐

c **Record of Account**, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days ☐

7 **Verification of Nonfiling**, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days ☐

8 **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days ☐

Caution. If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved **identity theft** on your federal tax return ☐

Caution. Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

Sign Here	Signature (see instructions)	Date	Phone number of taxpayer on line 1a or 2a
	Title (if line 1a above is a corporation, partnership, estate, or trust)		
	Spouse's signature	Date	

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506-T and its instructions, go to www.irs.gov/form4506t. Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

General Instructions

CAUTION. Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506-T to request tax return information. You can also designate (on line 5) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

Note. If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Return or Account Transcript" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:

Mail or fax to:

Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Internal Revenue Service
RAIVS Team
Stop 6716 AUSC
Austin, TX 73301

512-460-2272

Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming

Internal Revenue Service
RAIVS Team
Stop 37106
Fresno, CA 93888

559-456-5876

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

Internal Revenue Service
RAIVS Team
Stop 6705 P-6
Kansas City, MO 64999

816-292-6102

Chart for all other transcripts

If you lived in or your business was in:

Mail or fax to:

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address

Internal Revenue Service
RAIVS Team
P.O. Box 9941
Mail Stop 6734
Ogden, UT 84409

801-620-6922

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin

Internal Revenue Service
RAIVS Team
P.O. Box 145500
Stop 2800 F
Cincinnati, OH 45250

859-669-3592

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P. O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party—Business.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.